

EXHIBIT B

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Related Docket No.:

**ORDER GRANTING MOTION OF PEM-AMERICA, INC. AND PEM-AMERICA (H.K.)
COMPANY LIMITED FOR ALLOWANCE AND PAYMENT
OF ADMINISTRATIVE CLAIMS**

Upon the Motion of Pem-America, Inc. and Pem-America (H.K.) Company Limited (together “Pem-America”) for Allowance and Payment of Administrative Claims (“Motion”) for entry of an order allowing and directing immediate payment of the Pem-America Administrative Expense Claims as an administrative expense claim pursuant to sections 503(b)(1)(A), 503(b)(9), and 507(a)(2) of the Bankruptcy Code; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference from the United States District Court for the District of Delaware dated as of February 29, 2012; and it appearing that sufficient notice of the Motion has been given and that no further notice is necessary; and the Court having reviewed and considered the Motion, any objections to the Motion, and after due

¹ The debtors and debtors in possession in these chapter 11 cases (hereafter, “Debtors”) are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277).

deliberation thereon; and the Court having determined that there is good and sufficient cause for the relief set forth in this Order,

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED**, as set forth herein.
2. Pem-America is hereby granted allowed administrative claims in the total amount of \$1,434,591.32 pursuant to 11 U.S.C. §§ 503(b)(1)(A) and 503(b)(9), detailed more specifically below.
3. Pem-America, Inc. is hereby granted an allowed administrative claim in the amount of \$995,312.25 pursuant to 11 U.S.C. § 503(b)(1)(A).
4. Pem-America (H.K.) Company Limited is hereby granted an allowed administrative claim in the amount of \$120,440.88 pursuant to 11 U.S.C. § 503(b)(1)(A).
5. Pem-America, Inc. is hereby granted an allowed administrative claim in the amount of \$224,849.37 pursuant to 11 U.S.C. § 503(b)(9).
6. Pem-America (H.K.) Company Limited is hereby granted an allowed administrative claim in the amount of \$93,988.82 pursuant to 11 U.S.C. § 503(b)(9).
7. The Court shall retain exclusive jurisdiction over any and all matters arising from or related to the implementation or interpretation of this Order.